



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Office of Secretary of State

Background	The Office of Secretary of State is an elective office charged with the following duties: 1) to be custodian of the state seal; 2) to keep a register of the official acts of the governor; 3) to be custodian of records and documents; and 4) to perform such duties in relation to elections and corporations as provided by law. Robin Carnahan served as Secretary of State from January 10, 2005, to January 14, 2013.
Findings	The State Auditor is required to audit the Office of Secretary of State. The scope of our audit included, but was not necessarily limited to, the period July 1, 2012, to January 14, 2013, and the 2 years ended June 30, 2012. The objectives of the audit were to evaluate the office's internal controls over significant management and financial functions; evaluate the office's compliance with certain legal provisions; and evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions. No findings resulted from our audit.
Follow-up on Prior Audit Findings	As reported in our prior report, the Office of Administration transferred \$5 million from the Investor Education and Protection Fund to the General Revenue Fund, which did not appear to be an allowable use of fund monies. We recommended the Secretary of State request the Office of Administration to reimburse these monies. The Secretary of State made this request, but the Office of Administration refused to reimburse the Investor Education and Protection Fund.

In the areas audited, the overall performance of this entity was **Excellent**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Office of Secretary of State did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.